§ 17.13

plans into one document and that the state can select the format, submission date, and planning period for the consolidated plan.

- (3) Substitute means that a state may use a plan or other document that it has developed for its own purposes to meet Federal requirements.
- (b) If not inconsistent with law, a state may decide to try to simplify, consolidate, or substitute federally required state plans without prior approval by the Secretary.
- (c) The Secretary reviews each state plan that a state has simplified, consolidated, or substituted and accepts the plan only if its contents meet federal requirements.

§17.13 May the Secretary waive any provision of these regulations?

In an emergency, the Secretary may waive any provision of these regulations

PART 18—UNIFORM ADMINISTRA-TIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREE-MENTS TO STATE AND LOCAL GOVERNMENTS

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AUTHORITY: 49 U.S.C. 322(a).

SOURCE: 53 FR 8086, 8087, Mar. 11, 1988, unless otherwise noted.

Subpart A—General

§18.1 Purpose and scope of this part.

This part establishes uniform administrative rules for Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.

§18.2 Scope of subpart.

This subpart contains general rules pertaining to this part and procedures for control of exceptions from this part.

§ 18.3 Definitions.

As used in this part:

Accrued expenditures mean the charges incurred by the grantee during a given period requiring the provision of funds for: (1) Goods and other tangible property received; (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

Accrued income means the sum of: (1) Earnings during a given period from